

PERANAN AUDITOR INTERNAL DALAM IMPLEMENTASI *PRELIMINARY CHECKSHEET* SEBAGAI DASAR PENYUSUNAN PROGRAM AUDIT ASET TETAP GUNA MENINGKATKAN KAPABILITAS AUDIT PADA PT TMMIN

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui efektivitas penerapan *Preliminary Checksheet* sebagai *Preliminary Survey*, penyusunan standar program audit aset tetap sebagai implementasi *Preliminary Checksheet* serta peranan auditor internal dalam meningkatkan kapabilitas audit PT TMMIN melalui implementasi *Preliminary Checksheet*. Metode penelitian yang digunakan dalam penelitian ini adalah metode penelitian kualitatif deskriptif dengan model studi kasus. Objek penelitian ini adalah PT Toyota Motor Manufacturing Indonesia (PT TMMIN), khususnya pada fungsi Audit Internal. Data penelitian yang terkumpul dari hasil dokumentasi, pengamatan, serta wawancara, dideskripsikan sesuai dengan praktik yang dijalankan. Hasil penelitian ini menunjukkan bahwa pada tahap awal, *Preliminary Checksheet* telah diterapkan sebagai alat survei pendahuluan audit non-SOX aset tetap. Selanjutnya dilakukan standarisasi program audit aset tetap berbasis *Preliminary Checksheet* untuk mempermudah aktivitas audit non-SOX dan memenuhi tuntutan perusahaan. Audit Internal PT TMMIN juga telah berperan aktif dalam implementasi *Preliminary Checksheet* berupa penyusunan program audit aset tetap. Peranan yang dijalankan berupa aktivitas perencanaan (*Plan*) dan pelaksanaan (*Do*). Peran aktif dari Audit Internal ini sebagai upaya memenuhi salah satu syarat mencapai level 3 (*jiritsuka level*) pada kapabilitas audit. Implementasi *Preliminary Checksheet* ini menunjukkan bahwa Audit Internal telah mampu menjalankan peran sebagai evaluator kebijakan perusahaan dan membantu pencapaian target perusahaan dalam hal kapabilitas audit.

Kata Kunci: Peranan, Audit Internal, *Preliminary Checksheet*, Program Audit, Aset Tetap, Kapabilitas Audit, PT TMMIN.

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THE INTERNAL AUDIT ROLE IN PRELIMINARY CHECKSHEET IMPLEMENTATION AS A BASIC OF PREPARING FIXED ASSETS AUDIT PROGRAM TO IMPROVE AUDIT CAPABILITY OF PT TMMIN

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ABSTRACT

This research aims to determine the effectiveness of the implementation of Preliminary Checksheet as a Preliminary Survey, standardization of fixed assets audit program as Preliminary Check sheet's implementations and the role of internal auditors to improve audit capabilities of PT TMMIN through the implementation of Preliminary Checksheet. The method used in this research is descriptive qualitative research method with a case study model. The research object is PT Toyota Motor Manufacturing Indonesia (PT TMMIN), especially in the Internal Audit function. Research data collected from the documentation, observation, and interviews, described in accordance with the practice. The results of this study indicate that in the early stages, Preliminary Checksheet has been applied as a preliminary survey of the non-SOX audit of fixed assets. Then, standardization of fixed asset audit program-based Preliminary Checksheet to facilitate non-SOX audit activities and meet the company demands has been done. The Internal Auditor PT TMMIN also have an active role in the implementation of Preliminary Checksheet by preparing audit program of fixed assets. The role of Internal Auditor consist of planning (Plan) and implementation (Do) activities. The active role of Internal Audit as an effort to meet one of the requirements to reach level 3 (jiritsuka level) of audit capabilities. The implementation of Preliminary Checksheet shows that Internal Audit has been able to perform the role as evaluators of company's policy and help in achieving the company's target related audit capability.

Key words: Roles, Internal Audit, Preliminary Checksheet, Audit Program, Fixed Assets, Audit Capability, PT TMMIN.

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